

South Dakota National Guard



Family Readiness Group Treasurer's Handbook

Handbook intended for:

- ~Commanders
- ~Lead Volunteers
- ~FRG Treasurers

Published: January 2004



Revised: November 2005

State Family Program Office
1-800-658-3930

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Family Readiness Group



INTRODUCTION

The Treasurer and alternate treasurer are appointed by the commander and approved by the FRG. These positions are volunteers & may not be a military member. This handbook contains information, guidance and forms that offer the best support possible to successfully accomplish the tasks of the FRG Treasurer. The goal of this handbook is to welcome new FRG Treasurers and alternates, provide support and to ensure FRG funds are managed responsibly. This handbook will also serve as a guide to assist commanders as well.

If questions should arise, a number of people can assist:

- ~Family Readiness Group Lead Volunteers
- ~Unit Commander or Unit Family Readiness Representative
- ~State Family Program Staff: 1-800-658-3930

Thank you for your willingness to accept this responsibility. It is greatly appreciated.

TABLE OF CONTENTS

SUBJECT	PAGE
Family Program Funds Overview	5
Job Description	6
Glossary Terms:	8
FRG Bank Accounts:	10
Treasurer Reports / Review	13
FRG Fundraising:	14

APPENDIX:

Treasurer Duty Appointment Letter	17
Volunteer Time/Record Form	19
Volunteer Agreement	21
Application for Employer Identification Number (SS-4)	23
Instructions for Form SS-4	25
Example SS-4 Application	31
Event Plan	33
Event Budget	35
Event Budget Sample	37
Memo for Transition of Account (when changing Treasurers)	39
Example Letter to Acknowledge Donations	41
Daily Accounting Sheet (Fundraising)	43
Fund Property Record	45
Example Fund Property Record	47
Example FRG Fund Account Authorization Letter	49
Written Plan for Excess FRG Funds	51
Excess Funds Memo Sample	53
Checkbook Register Spreadsheet (Treasurer Report)	55
Example of Treasurer Report Memo (Treasurer Report)	57
Example of Memo for NO checking account	59



FAMILY PROGRAM FUNDS OVERVIEW



Family Readiness Group funds are considered informal funds as long as they do not exceed \$1000. Family Readiness Group members may establish an informal fund providing the following conditions are met (IAW Army Regulation 600-20, Paragraph 4-21 and this Handbook):

- a. Account is limited to \$1000 and the use is limited to expenses consistent with purpose and function of the fund (Ensure that funds are utilized for the purpose they are raised, for example emergency family funds, homecomings, Christmas Party funds. Further ensure that the funds are managed upholding the military ideals)
- b. Commander can authorize increased funds (over \$1000) for short periods, however there must be a written plan and contracts for services and supplies. The plan will show the Group has liabilities, which will offset the excess assets. Liabilities should not be long-term. (Once account exceeds \$1000, Group can be considered Private Organization such as the Red Cross and become subject to the same regulatory requirements.)
- c. The unit Commander will sign a letter designating the treasurer and an alternate treasurer. The treasurer and/or alternate are responsible for maintaining, accounting for and documenting spending of the FRG funds.
- d. Account should be non-interest bearing and have a minimum of two volunteer signatures
- e. The treasurer and alternate must sign South Dakota National Guard Family Program Volunteer Agreement (SDNG Form 600-12-1R) and return to the State Family Program Office.
- f. Ensure the Commander has completed the Treasurer Duty Appointment Letter. Forward copy to the State Family Program Office. (Page 17)
- g. Employer Identification number: File Form SS4 to receive EIN # to avoid use of personal SSN.
- h. Pay sales tax for items purchased as Family Readiness Groups are not nonprofit organizations.
- i. Maintain records (Checkbook Register Spreadsheet) and receipts of how monies are spent and donated. (Page 55)
- j. Provide a report to the commander and the State Family Program Office. This report includes 3 items: which are the Treasurer Report Memorandum, copy of Bank Statements and a copy of the Checkbook Register Spreadsheet. (Pages 55 & 57) Reports are required from units that have no checking accounts or no funds in their checking accounts as well. (Page 59)
- k. This report is due: Deployed units: Quarterly (Mar, Jun, Sep, Dec)
 Non-deployed units: Annually (September 30)

JOB DESCRIPTION
SOUTH DAKOTA NATIONAL
FAMILY READINESS PROGRAM
(Volunteer Position)
- TREASURER POSITION -
Revised: 11/2005

I. **Introduction**. Develop and maintain simple recording procedures for funds generated by the Unit Family Readiness Group IAW Army Regulation 600-20, Para 4-21 and the South Dakota National Guard Treasurer's Handbook.

II. **Major Duties and Responsibilities**.

A. Ensure the commander has completed the Treasurer Duty Appointment Memorandum appointing you as the treasurer and appointing an alternate treasurer. Ensure it is filed in the unit's Family Readiness binder and State Family Program Office.

B. Sign South Dakota National Guard Family Program Volunteer Agreement (SDNG Form 600-12-1R) and file at the unit and State Family Program office.

C. Open and maintain a non-interest bearing checking account with a minimum of two volunteer signatures.

D. File form SS4 with the IRS to receive Employer Identification Number (EIN) for checking account to avoid use of Social Security Number. If SSN is used for reporting to the IRS, checking account may be perceived as personal income by the Internal Revenue Service.

E. Ensure account does not exceed \$1000 and its' use is limited to expenses consistent with the purpose and function of the fund. Additionally, ensure if the commander authorizes increased funds (over \$1000) that there is a written plan, contracts for services and supplies and a memorandum authorizing the excess funds signed by the commander in place prior to fundraising efforts. Ensure those liabilities are not long-term.

F. Ensure payment of sales tax for items purchased for the Family Readiness Group, as it is not considered a nonprofit organization.

G. Maintain records (Checkbook Register Spreadsheet) and receipts of how monies are spent and donated.

H. Provide a report to the commander and the State Family Program Office. This report includes 3 items, which are: the Treasurer Report Memorandum, copy of Bank Statements and a copy of the Checkbook Register Spreadsheet. Reports are required from units that have no checking accounts or no funds in their checking accounts as well. Reports are due **annually** by September 30th each year, unless unit is deployed. If unit is **deployed**, copy of records are due **quarterly** (Mar, Jun, Sep, Dec)

II. **Major Duties and Responsibilities.**

- I. Assist in fundraising activities
- J. Promote the family program within the Guard and community whenever possible.
- K. Attend training to improve knowledge of Treasurer position and the family program.

III. **Chain of Command.** Unit commander, unit's Family Readiness lead volunteer, and State Family Readiness Director

IV. **Qualifications Sought.**

- A. Good mathematics skills and some record keeping knowledge
- B. Good personal character
- C. Displays attention to details

V. **Benefits.**

- A. Meeting other family and Guard members
- B. Opportunities to attend family program conferences and workshops and network with other family program volunteers state and nationwide
- C. Gain a clear understanding of the Family Program and National Guard thereby improving preparedness for mobilization
- D. Improve/increase bookkeeping skills for present or future job opportunities

VI. **Training.** Training will be accomplished as needed.

Family Readiness



GLOSSARY OF TERMS



The following Glossary of Terms is provided to help you “TALK THE TALK” of a Treasurer. This list of terms is intended as a short summary of common terms. You may wish to identify additional terms and add them to the list.

Cash: The treasurer should never hold cash in hand, except at times of “fundraising” when a “petty cash” account may temporarily be established. All funds should be managed through the FRG account.

Checkbook Register Spreadsheet: An electronic checkbook register (spreadsheet) to be maintained by the FRG treasurer. The spreadsheet must be maintained as a historical document. This can then be utilized by future treasurers and monitored by commanders and the State Family Program Office.

Date: The time at which a transaction occurs.

Debit: An expense, which has occurred but not yet paid.

Deposit: Money deposited in a bank.

Donation: A free contribution or gift given to another organization (i.e. March of Dimes, Red Cross, the American Heart Fund, etc.) or received by a FRG. A FRG may choose to raise funds for a community organization that serves the best interest of service members and their families.

Expense: Cost associated with any project (i.e. supplies, equipment, etc.)

Family Assistance: A Unit and/or FRG response or referral or direct help to an individual.

Family Readiness Group: An officially sanctioned organization of officer and enlisted personnel and their family members (spouses, children, parents, brother, sister, boy/girl friend, significant other, etc.) that uses volunteers to provide information and comprise a support network for families.

Fundraising: A FRG activity to raise funds or increase the FRG account balance to obtain a specific goal.

Income: A gain or recurrent benefit. A measure of money derived from fundraising, donation etc.

Payee: One to whom money is to be paid.

Review: Annually (non-deployed units) or quarterly (deployed units) review of FRG account by the State Family Program Office

Treasurer Report: Report that is turned into the commander and State Family Readiness Office on an annual or quarterly basis. The report includes three (3) documents: Treasurer Report Memo, copies of Bank Statements and Checkbook Register Spreadsheet. Reports are due annually by 30 September unless the unit is deployed. If deployed, reports are due quarterly (Mar, Jun, Sep, Dec).

Security: Reasonable measures taken to assure that FRG funds are not accessible to unauthorized persons.

Volunteer Agreement: A South Dakota National Guard Family Program Form signed by FRG members, indicating their understanding that their services and support are voluntary and not for pay. Signing this form confirms the legal designation of VOLUNTEER should an accident or incident occur allowing coverage under the tort claims act. This precludes the individual from being sued, provided they are in compliance with the volunteer agreement and job description. A copy is filed at the unit and the original is kept at the State Family Program Office.

Volunteer Reimbursement: Reimbursement based upon completed request with accompanying receipt(s).



Family Readiness Group



FRG Bank Accounts

The Family Readiness Group Bank Account Status:

South Dakota National Guard Family Readiness Groups are encouraged to open and manage all FRG bank accounts under the IRS status of “Banking Purposes Only.” To qualify for this status, the Treasurer must complete IRS Form SS4. After you have obtained the EIN and opened your account, please ensure that you safeguard it. Do not allow any individual to use the number for any other purpose. A completed example and a blank copy are included in the APPENDIX of this handbook.

Additionally, when changes occur to your account such as appointment of a new treasurer, the IRS should be notified. Notification of the IRS also ensures that they will keep the EIN # activated (#’s deactivate after seven years if no notification is received that the number is still being utilized) Contact information is available at the IRS website at www.irs.gov.

The EIN is not a “non profit” identification number. Payment of sales tax for items purchased by the FRG is required.

The EIN will ensure volunteers do not use their personal Social Security Number when opening the account. Personal Social Security Number’s should never be used because the account could be perceived as personal income by the IRS when reporting.

Opening the Bank Account:

Open a non-interest-bearing checking account with a minimum of two volunteer signatures to include the treasurer and an alternate treasurer (volunteer) of the FRG.

A non-interest bearing “Family Readiness Group Account” will often be free of service charges.

Debit cards are NOT allowed.

On-line banking option: if the bank has this option, this is an easy way to view account on-line and view checks and balances.

No military member should hold signature authority.

The Checkbook

~The Treasurer or alternate treasurer holds/secures the checkbook on behalf of the FRG.

~The Treasurer or the alternate treasurer assures:

Receipts are kept and attached to volunteer reimbursement for all applicable transactions.

Distributes the volunteer reimbursement form to any FRG members that need to be reimbursed for approved expenditures. Ensures form completion and expenditure approval by the FRG prior to issue of the check.

Obtains second authorized signature after the check is written.

THE CHECKBOOK

The checkbook register provides a means of tracing the date, check number, description of the check, debit, credit, and balance of the FRG account. Other options to record transactions are: on-line banking and ledger entries.

Keeping a checkbook register current allows a ready reference for all transactions and an easily identified account balance. There is a section allowing verification that each check has cleared. The total amount of outstanding checks and all fees imposed should be considered in determining a proof of balance consistent with the bank balance.

The Treasurer **MUST** maintain the Checkbook Register Spreadsheet (Pg 55). The spreadsheet is similar to the checkbook register but can be maintained electronically and will serve as a historical document that can be shared with commanders, treasurers and the State Family Readiness Staff. This spreadsheet along with the Report Memo and copies of Bank Statements are required to be included in your FRG Treasurer report. (Samples on Pages 55 & 57)

PROCESS OF PAYMENT

The Treasurer or alternate treasurer ensures:

- *All debits incurred by the FRG are paid in a timely matter.

- *The FRG does not assume liabilities that exceed its assets.

FRG must not develop the mindset of holding money in the FRG account just for a rainy day. The reason for fundraising activities is to conduct programs, activities and training for unit family members to prepare them for times of separation due to mobilization. **The FRG's purpose is NOT to raise money.**

FRG funds are NEVER used for personal loans!!

The Treasurer or alternate treasurer, when possible, assures that the FRG has included all expenditures in their projected FRG budget. Though a budget is not a requirement, it helps to identify the programs, activities and training the FRG has planned prior to fundraising.

The Treasurer or alternate treasurer presents all bills and requests for reimbursement, along with appropriate receipts and documentation to the FRG at a formal meeting. The FRG reviews, discusses and votes on the payment of the bills and reimbursements. The FRG Secretary records the minutes of the meeting, with current date and signature and keeps it on file with other FRG minutes.

Treasurer reports will be given to the Lead Volunteer who will submit the information to the State Lead Volunteer on the annual/quarterly report. The State Lead Volunteer compiles the reports and sends them to the State Family Program Office in Rapid City. Reports are reviewed and filed for 5 years.

CHANGING TREASURERS:

When a treasurer resigns or a new treasurer has been appointed, ensure that all records and receipts have been relinquished to the new treasurer. To assist in a smooth transition please refer to page 39 for an example of a Memorandum for Transition of Checking Account.

CLOSING AN ACCOUNT:

Once a FRG has filed an SS4 form with the IRS, gained an Employer Identification Number, and an account has been opened, every effort should be made to keep it open.

If a prolonged period of inactivity within the FRG should occur (family members are no longer involved) the Commander may secure the account until a new FRG may be formed rather than close the account each time such inactivity occurs.

Every effort should be made to re-establish the FRG as soon as possible. Additionally, update the signature card at the financial institution where the account was opened.

Until the FRG is reestablished, care must be taken to assure the FRG checkbook is secure. Previously approved account signatures should be removed from the account card at the bank. New signatures for this account should only be that of unit family members (volunteers)..

It is important to realize that this account should not become “the Commander’s account” or that of the Commander’s Unit Representative. These funds are intended for and should be managed by FRG members for the purpose of preparing unit families for mobilization.

If the Commander becomes aware of mismanagement of the FRG account rather than closing the account new FRG members should be found to fill the Treasurer positions and any other FRG leadership positions that may have been involved.

The Commander may face a decision at that time concerning the notification and involvement of appropriate legal authorities. An internal investigation should first be completed to determine the facts before any such action is taken.

If a unit is TRANSITIONING:

Members of the former FRG may rename their group to align with the new unit and group members. When a new name is decided upon, the IRS should be notified to inform them of the change for reporting purposes for the Employer Identification Number. Refer to Form SS4 or www.irs.gov for directions for the mailing location and telephone numbers.

Commanders should seek coordination and support from the State Family Program Office, should the FRG account need to be closed and the tax ID number surrendered.



Family Readiness Group



TREASURER REPORTS

Treasurer reports are prepared for the following reasons:

- To keep the commander and the FRG members informed of the current status of the FRG account.
- To provide documentation for FRG account activity that can be presented for review.
- To create a record of FRG accounting activity.
- Annual reports are due within 15 days following the end of the year (30 Sept)
- **Deployed units** will file reports quarterly (Mar, Jun, Sep, Dec)

WHAT IS INCLUDED IN A TREASURER REPORT?

- Report Memorandum (Page 57)
- Copy of current Bank Statements
- Copy of the Checkbook Register Spreadsheet (see pg 55)
- If over \$1000 in checking account
 - Written Plan for Excess FRG Funds (see pg 51)
 - Memo for authorization for excess funds signed by the commander (see pg 53)

WHO RECEIVES THESE REPORTS?

- The original copies of all reports are filed with the Unit Treasurer.
- Copies are provided to the Commander, FRG Lead Volunteer: who sends them to the State Lead Volunteer Coordinator who compiles the records and sends them to the **State Family Program Office in Rapid City for financial review.**

South Dakota National Guard Family Program Office
2823 West Main Street
Rapid City, SD 57702

FINANCIAL REVIEW

WHAT is a Review?

A review is an examination and verification of a Family Readiness Groups account by the State Family Program Office.

WHY have a review?

A review is performed for the following reasons:

- *Supports the Treasurer
- *Provides the Commander and the State Family Program Office assurance that the FRG account is being properly managed.
- *Maintains a level of accountability with all FRG members.

PROCEDURE for a review:

If discrepancies are found during the review, the matter should be resolved in direct consultation with the Commander or his representative and the FRG leadership. The Commander has the final word in such matters. If discrepancies or concerns are serious enough, the Commander may choose to secure the checkbook and request the resignation of the Treasurer. Additionally, if required the appropriate legal authorities may be notified.



Family Readiness Group FUNDRAISING



GENERAL INFORMATION:

- **While fundraising is not the purpose of the Family Readiness Group**, FRG members may participate in fundraising activities as long as accounting procedures are established and followed.
- **Before the fundraising activity takes place, the following steps should be followed:**
 - Identify why the Readiness Group needs the funds and ensures the fundraiser does not duplicate what other agencies provide. Additionally, ensure the fundraiser will be used to support the entire Group.
 - If you have questions concerning the legality of the fundraiser, call the State Family Program Office (800-658-3930). Be wary of donations, raffles, bake sales, etc. Ask for a donation rather than posting a charge (for example during bake sales or ticket sales, you ask for a suggested donation of \$5.00, etc.) Selling items can be subject to state excise tax. Be sure to clarify sales procedures to all Group members prior to the fundraiser.
 - Secure a letter of approval from the Commander.
 - A minimum of two key persons should be designated as responsible to account for FRG funds.
- **During** the fundraising activity:
 - Count and verify (by signature) the amount of money established in a “kitty” (initial cash fund).
 - Count and verify (by signature) receipts
 - Secure FRG funds during the time of the fundraising activity.
 - Funds/accounting documents and receipts to the FRG Treasurer with the fundraising activity. (depends on type of activity)
 - **Ensure funds are used for what it was raised for.**
 - FRG fundraisers can be advertised in the Newsletter mailed by the unit and on email according to DOD 4525.8-M, Chapter 1 (Official Mail Management)

FUNDRAISING OBJECTIVES:

- *To defray expenses
- * Raise money for planned activities and programs
- * Create awareness of FRG purpose and goals within the unit and community.
- * Involve more volunteers.
- * Gather new ideas for future programs
- * Solidify credibility in community.

FUNDRAISING “DO NOTS”:

- *Events which endangers participants.
 - *Events occurring too often.
 - *Poorly organized events.
 - *Raising money without a clearly identified need.
 - *Holding an event without the general consensus of the FRG.
 - *Events, which invade the privacy or dignity of others.
 - *Not using the money for what it was raised for.
 - *Non-Appropriated Funds reimbursement from the State Family Readiness Office is NOT authorized for volunteers participating in fundraising activities.
- **NOTE: When purchasing items, you must pay sales tax. If you do NOT pay sales tax when purchasing items (ex. Internet sales) please call the State Family Readiness Office at 1-800-658-3930 and we will guide you through the process to pay a state Use Tax.**



APPENDIX



1-800-658-3930

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FAMILY READINESS

SOUTH DAKOTA NATIONAL GUARD

2823 WEST MAIN STREET

RAPID CITY, SOUTH DAKOTA 57702-8186

(605) 737-6079/6086, 1-800-658-3930

familyprogram@sd.ngb.army.mil

Example Appointment for Unit Family Readiness Group Treasurer and Alternate Treasurer

SDXX-XXX

(DATE)

MEMORANDUM FOR (Enter Volunteers' Names for Treasurer and Alternate Treasurer)

SUBJECT: Appointment of (Enter Unit Designation) Family Readiness Group
Treasurer and Alternate Treasurer

1. This is to confirm (Enter Volunteer's Name), is appointed as treasurer of the (Enter Unit Designation), SDNG Family Readiness Group, beginning (Enter Date).
2. Additionally, (Enter Volunteer's Name), is appointed as alternate treasurer of the SDNG (Enter Unit Designation), SDNG Family Readiness Group, beginning (Enter Date).
2. Your activities as treasurer must be in compliance with Army Regulation 600-20 paragraph 4-21 and the State Family Readiness Treasurer's Handbook, a copy of which is attached. Your point of contact is (Enter Unit Family Readiness Representative and or Commander's Name and Phone Numbers).

UNIT COMMANDER

Signature block

DISTRIBUTION:

Unit Family Readiness Program File (Unit Commander's Purple Binder)

State Family Readiness Office

Unit Family Readiness Representative

Unit's Family Readiness Group Lead Volunteer

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FAMILY PROGRAM VOLUNTEER TIME/RECORD FORM



NAME _____

UNIT _____

Please document your volunteer hours below. Include time spent in volunteer meetings, planning, traveling to and from unit, telephoning, working at home on projects, unit activities at which you work, and anything else that falls under volunteering with the Family Program. Forward to Unit Lead Volunteer the 1st of Jan, April, July and Oct.

Date	Activity/Event	# of hours	Miles

Total: Hours _____ Miles _____

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SOUTH DAKOTA NATIONAL GUARD FAMILY PROGRAM

VOLUNTEER AGREEMENT

The intent of this agreement is to assure you of our deep appreciation of your services and to indicate our commitment to do our very best to make your volunteer experience productive and rewarding.

I. NATIONAL GUARD

We, The South Dakota National Guard, agree to accept the services of _____, and commit to the following:

(Volunteer name)

1. To provide adequate information, training, and assistance to enable you as a volunteer, to meet the position responsibilities.
2. To respect your skills, dignity, and needs and do our best to adjust to these individual requirements.
3. To be receptive to any comments you may have regarding ways we can mutually accomplish Family Program tasks.
4. To treat you, the volunteer, as an equal partner responsible for completion of the mission.

II. VOLUNTEER

I, _____, agree to serve as a volunteer and understand that I am not, solely because of these services, an employee of the United States Government, State of South Dakota Government, or any instrument thereof, except for certain purposes relating to tort claims and workman's compensation coverage with regard to incidents occurring during the performance of approved volunteer services. I agree that I expect no present or future salary, wages or benefits as payment for these volunteer services. I also commit to the following:

1. To perform my volunteer duties to the best of my ability in a professional manner.
2. To adhere to National Guard rules and procedures, including record keeping requirements and confidentiality of National Guard and service member/family information.
3. To meet time and duty commitments, or to provide adequate notice so alternate arrangements can be made.
4. To seek further training to improve my skills and knowledge.

III. **AGREED TO** This agreement may be canceled at any time upon verbal or written notification to your commander and the State Family Program Coordinator.

Volunteer

State Family Program Director

Date

Date

The following information is needed for requesting orders and for mailing or requesting information.

I am volunteering with the above unit.

Social Security Number

Street or PO Box

City	ST	ZIP
------	----	-----

Phone Number

E-mail address

Page intentionally left blank

Form **SS-4**(Rev. December 2001)
Department of the Treasury
Internal Revenue Service**Application for Employer Identification Number**(For use by employers, corporations, partnerships, trusts, estates, churches,
government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested		
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name	
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box)	
	4b City, state, and ZIP code	5b City, state, and ZIP code	
	6 County and state where principal business is located		
	7a Name of principal officer, general partner, grantor, owner, or trustee	7b SSN, ITIN, or EIN	
8a Type of entity (check only one box)	<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corp. _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
	<input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal government/enterprises <input type="checkbox"/> Group Exemption Number (GEN) ▶ _____		
8b If a corporation, name the state or foreign country (if applicable) where incorporated	State _____	Foreign country _____	
9 Reason for applying (check only one box)	<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
10 Date business started or acquired (month, day, year)	11 Closing month of accounting year		
12 First date wages or annuities were paid or will be paid (month, day, year). <i>Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien.</i> (month, day, year)	_____ ▶		
13 Highest number of employees expected in the next 12 months. <i>Note: If the applicant does not expect to have any employees during the period, enter "0-0."</i>	Agricultural	Household	Other
14 Check one box that best describes the principal activity of your business.	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker	
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)		
15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.			
15a Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Note: If "Yes," please complete lines 16b and 16c.</i>			
16b If you checked "Yes" on line 15a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ _____ Trade name ▶ _____			
16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. Approximate date when filed (mo., day, year) _____ City and state where filed _____ Previous EIN _____			
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.		
	Designee's name		Designee's telephone number (include area code)
	Address and ZIP code		Designee's fax number (include area code)
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			
Name and title (Type or print clearly) ▶ _____ Applicant's telephone number (include area code) _____			
Signature ▶ _____ Date ▶ _____ Applicant's fax number (include area code) _____			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 15055N

Form **SS-4** (Rev. 12-2001)

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-6, 8a, and 9-16c.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Changed type of organization	Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-16c (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-16c (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-16c (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns, or for state reporting purposes ⁸	Complete lines 1-16c (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-16c (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(ii).)

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also Household employer on page 4. (Note: State or local agencies may need an EIN for other reasons, e.g., hired employees.)

⁸ Most LLCs do not need to file Form 8832. See Limited liability company (LLC) on page 4 for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



Instructions for Form SS-4

(Rev. September 2003)



Department of the Treasury
Internal Revenue Service

For use with Form SS-4 (Rev. December 2001)

Application for Employer Identification Number.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Use these instructions to complete **Form SS-4**, Application for Employer Identification Number. Also see **Do I Need an EIN?** on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



An EIN is for use in connection with your business activities only. Do **not** use your EIN in place of your social security number (SSN).

Items To Note

Apply online. You can now apply for and receive an EIN online using the internet. See **How To Apply** below.

File only one Form SS-4. Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

EIN applied for, but not received. If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number.

Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. You can receive your EIN by internet and use it immediately to file a return or make a payment. Go to the

IRS website at www.irs.gov/businesses and click on **Employer ID Numbers** under **topics**.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at **1-800-829-4933**. (International applicants must call 215-516-6999.) The hours of operation are 7:00 a.m. to 10:00 p.m. The person making the call must be authorized to sign the form or be an authorized designee. See **Signature** and **Third Party Designee** on page 6. Also see the **TIP** below.

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax (facsimile) the signed Form SS-4 (including any Third Party Designee authorization) within 24 hours to the IRS address provided by the IRS representative.



Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day.

Note: By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed on page 2 for your state. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. **The numbers may change without notice.** Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you. **Note:** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. See also **Third Party Designee** on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

Where To Fax or File

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Call the Fax-TIN number shown or file with the "Internal Revenue Service Center" at:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Attn: EIN Operation P. O. Box 9003 Holtsville, NY 11742-9003 Fax-TIN 631-447-6960
Illinois, Indiana, Kentucky, Michigan	Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN 859-669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, Puerto Rico, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN 215-516-3990
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Telephone 215-516-6999 Fax-TIN 215-516-3990

How To Get Forms and Publications

Phone. You can order forms, instructions, and publications by phone 24 hours a day, 7 days a week. Call 1-800-TAX-FORM (1-800-829-3676). You should receive your order or notification of its status within 10 workdays.

Personal computer. With your personal computer and modem, you can get the forms and information you need using the IRS website at www.irs.gov or File Transfer Protocol at [ftp.irs.gov](ftp://ftp.irs.gov).

CD-ROM. For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order **Pub. 1796**, Federal Tax Products on CD-ROM, call 1-877-CDFORMS (1-877-233-6767) toll free or connect to www.irs.gov/cdorders.

Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your Federal and state tax obligations.

For information about workshops in your area, call 1-800-829-4933.

Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4:

- **Form 990-T**, Exempt Organization Business Income Tax Return
- **Instructions for Form 990-T**
- **Schedule C (Form 1040)**, Profit or Loss From Business
- **Schedule F (Form 1040)**, Profit or Loss From Farming
- **Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1**, U.S. Income Tax Return for Estates and Trusts
- **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- **Instructions for Form 1065**, U.S. Return of Partnership Income
- **Instructions for Form 1066**, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
- **Instructions for Forms 1120 and 1120-A**
- **Form 2553**, Election by a Small Business Corporation
- **Form 2848**, Power of Attorney and Declaration of Representative
- **Form 8821**, Tax Information Authorization
- **Form 8832**, Entity Classification Election

For more information about filing Form SS-4 and related issues, see:

- **Circular A**, Agricultural Employer's Tax Guide (Pub. 51)
- **Circular E**, Employer's Tax Guide (Pub. 15)
- **Pub. 538**, Accounting Periods and Methods
- **Pub. 542**, Corporations
- **Pub. 557**, Exempt Status for Your Organization
- **Pub. 583**, Starting a Business and Keeping Records
- **Pub. 966**, Electronic Choices for Paying ALL Your Federal Taxes
- **Pub. 1635**, Understanding Your EIN
- **Package 1023**, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
- **Package 1024**, Application for Recognition of Exemption Under Section 501(a)

Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not apply.

Line 1—Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your

individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust.

Estate of a decedent. Enter the name of the estate.

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations. Enter the corporate name as it appears in the corporation charter or other legal document creating it.

Plan administrators. Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2—Trade name of business. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.



Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, always use the legal name only (or the trade name only) on all tax returns.

Line 3—Executor, trustee, "care of" name. Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

Lines 4a-b—Mailing address. Enter the mailing address for the entity's correspondence. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.



File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.

Lines 5a-b—Street address. Provide the entity's physical address only if different from its mailing address shown in lines 4a-b. Do not enter a P.O. box number here.

Line 6—County and state where principal business is located. Enter the entity's primary physical location.

Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor. Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) a grantor, owner, or trustor if a trust.

If the person in question is an alien individual with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided and submit a copy of an official identifying document. If

necessary, complete Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You are required to enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien with no effectively connected income from sources within the United States.

Line 8a—Type of entity. Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



This is not an election for a tax classification of an entity. See Limited liability company (LLC) on page 4.

Other. If not specifically listed, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the Lines 7a-b instructions above.

- **Household employer.** If you are an individual, check the "Other" box and enter "Household Employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household Employer Agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.
- **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."
- **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

Sole proprietor. Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

Corporation. This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



If you entered "1120S" after the "Corporation" checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect.

Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the instructions for Form 2553.

Personal service corp. Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations, see the Instructions for Forms 1120 and 1120-A and Pub. 542.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



If the organization also seeks tax-exempt status, you must file either Package 1023 or Package 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the four-digit **group exemption number (GEN)**. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

Limited liability company (LLC). An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For Federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By default, a domestic LLC with only one member is **disregarded** as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (e.g., **Schedule C (Form 1040)**). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.



Do not file Form 8832 if the LLC accepts the default classifications above. However, if the LLC will be electing S Corporation status, it must timely file both Form 8832 and Form 2553.

Complete Form SS-4 for LLCs as follows:

- A single-member domestic LLC that accepts the default classification (above) does not need an EIN and generally should not file Form SS-4. Generally, the LLC

should use the name and EIN of its owner for all Federal tax purposes. However, the reporting and payment of employment taxes for employees of the LLC may be made using the name and EIN of either the owner or the LLC as explained in Notice 99-6. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf. (Note: If the LLC applicant indicates in box 13 that it has employees or expects to have employees, the owner (whether an individual or other entity) of a single-member domestic LLC will also be assigned its own EIN (if it does not already have one) even if the LLC will be filing the employment tax returns.)

- A single-member, domestic LLC that accepts the default classification (above) and wants an EIN for filing employment tax returns (see above) or non-Federal purposes, such as a state requirement, must check the "Other" box and write "Disregarded Entity" or, when applicable, "Disregarded Entity—Sole Proprietorship" in the space provided.
- A multi-member, domestic LLC that accepts the default classification (above) must check the "Partnership" box.
- A domestic LLC that will be filing Form 8832 to elect corporate status must check the "Corporation" box and write in "Single-Member" or "Multi-Member" immediately below the "form number" entry line.

Line 9—Reason for applying. Check only one box. Do not enter "N/A."

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Do not apply if you already have an EIN and are only hiring employees. For information on employment taxes (e.g., for family members), see Circular E.



You may be required to make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS). See section 11, Depositing Taxes, of Circular E and Pub. 966.

Created a pension plan. Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.



Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box in line 8a and write "Created a Pension Plan" in the space provided.

Banking purpose. Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for

depositing dues or an investment club for dividend and interest reporting).

Changed type of organization. Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

Purchased going business. Check this box if you purchased an existing business. Do not use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

Created a trust. Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

Exception. Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payors. See the Instructions for Form 1041 for more information.



Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."

Other. Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

Line 10—Date business started or acquired. If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was legally created. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 11—Closing month of accounting year. Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

Individuals. Your tax year generally will be a calendar year.

Partnerships. Partnerships must adopt one of the following tax years:

- The tax year of the majority of its partners,
- The tax year common to all of its principal partners,
- The tax year that results in the least aggregate deferral of income, or
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

REMICs. REMICs must have a calendar year as their tax year.

Personal service corporations. A personal service corporation generally must adopt a calendar year unless:

- It can establish a business purpose for having a different tax year, or
- It elects under section 444 to have a tax year other than a calendar year.

Trusts. Generally, a trust must adopt a calendar year except for the following:

- Tax-exempt trusts,
- Charitable trusts, and
- Grantor-owned trusts.

Line 12—First date wages or annuities were paid or will be paid. If the business has or will have employees, enter the date on which the business began or will begin to pay wages. If the business does not plan to have employees, enter "N/A."

Withholding agent. Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 13—Highest number of employees expected in the next 12 months. Complete each box by entering the number (including zero ("0-")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. For a definition of agricultural labor (farmwork), see Circular A.

Lines 14 and 15. Check the **one** box in line 14 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies.

Use line 15 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box in line 14, enter additional detail such as "General contractor for residential buildings" in line 15.

Construction. Check this box if the applicant is engaged in erecting buildings or other structures, (e.g., streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors, (e.g., plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

Real estate. Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying or renting real estate for others; or providing related real estate services (e.g., appraisal services).

Rental and leasing. Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment.

Manufacturing. Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components

into new products. The assembling of component parts of manufactured products is also considered to be manufacturing.

Transportation & warehousing. Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to these modes of transportation.

Finance & insurance. Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

Health care and social assistance. Check this box if the applicant is engaged in providing physical, medical, or psychiatric care using licensed health care professionals or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, etc.

Accommodation & food services. Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

Wholesale—agent/broker. Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.

Wholesale—other. Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account.

Retail. Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

Other. Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

Lines 16a-c. Check the applicable box in line 16a to indicate whether or not the entity (or individual) applying for an EIN was issued one previously. Complete lines 16b and 16c **only** if the "Yes" box in line 16a is checked. If the applicant previously applied for **more than one** EIN, write "See Attached" in the empty space in line 16a and attach a separate sheet providing the line 16b and 16c information for each EIN previously requested.

Third Party Designee. Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. **You must complete the signature area for the authorization to be valid.**

Signature. When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other

principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person, (e.g., division manager), sign Form SS-4.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which Federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and criminal litigation, and to the cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information which applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 min.
Learning about the law or the form	22 min.
Preparing the form	46 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **How To Apply** on page 1.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0045

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <u>Unit Name + Family Readiness Group</u>	
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name <u>Lead Volunteer or Treasurer</u>
	4a Mailing address (room, apt., suite no. and street, or P.O. box) <u>Unit Address</u>	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code <u>Unit Address</u>	5b City, state, and ZIP code
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustee <u>Lead Volunteer</u>	7b SSN, ITIN, or EIN
	8a Type of entity (check only one box) <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corp. _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input checked="" type="checkbox"/> Other (specify) ▶ <u>National Guard Family Readiness Group</u> <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (SSN) _____ <input type="checkbox"/> Trust (SSN of grantor) _____ <input type="checkbox"/> National Guard _____ <input type="checkbox"/> Farmer cooperative _____ <input type="checkbox"/> REMIC _____ <input type="checkbox"/> State/local government _____ <input type="checkbox"/> Federal government/military _____ <input type="checkbox"/> Indian tribal governments/enterprises _____ <input type="checkbox"/> Group exemption number (GEN) ▶ _____	
	8b If a corporation, name the state or foreign country _____ (if applicable) where incorporated	Foreign country _____
	9 Reason for applying (check only one box) <input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ _____ <input checked="" type="checkbox"/> Banking purpose (specify purpose) ▶ <u>Checking</u> <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____	
	10 Date business started or acquired (month, day, year)	11 Closing month of accounting year
12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident aliens (month, day, year) ▶		
13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "0-." ▶		
14 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) _____		
15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.		
16a Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Note: If "Yes," please complete lines 16b and 16c.		
16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ _____ Trade name ▶ _____		
16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. Approximate date when filed (mo., day, year) _____ City and state where filed _____ Previous EIN _____		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name _____ Address and ZIP code _____	Designee's telephone number (include area code) _____ Designee's fax number (include area code) _____
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		
Name and title (type or print clearly) ▶ _____ Signature ▶ _____ Date ▶ _____ Applicant's telephone number (include area code) _____ Applicant's fax number (include area code) _____		

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Event _____ Date _____

Event Chairman _____ Phone _____

Approval(s)

Attached _____

Task	Person Responsible	Date Due	Comments

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Event Budget

Event _____ Date _____

Event Chairman _____

Phone _____

Approval(s) Attached _____

Service Contract(s) _____
Attached _____

		Total Budget	
Items / Services Purchased	Company Name and Amount/per item	(Payments)	Deposits

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Service Contract(s) _____
Attached _____

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FAMILY READINESS

SOUTH DAKOTA NATIONAL GUARD

2823 WEST MAIN STREET

RAPID CITY, SOUTH DAKOTA 57702-8186

(605) 737-6079/6086, 1-800 658-3930

familyprogram@sd.ngb.army.mil

Example Memorandum for Transition of Checking Account

Transition of Checking Account from Outgoing Treasurer to Incoming Treasurer

SDXX-XXX

(DATE)

MEMORANDUM FOR (Enter Unit Designation) FRG Checking Account Transition Report

SUBJECT: Transition of Checking Account to New Treasurer

1. The current balance as of (Enter today's date) is (Enter balance).
2. The reconciliation of the account on (Enter Date) showed that (Enter Number) items with a balance of (Enter balance) have not yet been posted to the account and are still outstanding.
3. Documents accompanying this transition are: All bank statements, checkbook registers, receipts, records of donations and any other records pertinent to the checking account. (These stated documents as a minimum must accompany the transition).
4. (If your account is over \$1000). Please also, attach to this report, the 2 documents required for the explanation of excess funds: they are, the written plan for expenditure of funds over \$1000 and the Excess Funds Memorandum signed by the commander.
5. I, (Enter Name of Outgoing Treasurer), accept responsibility for the fund balance as indicated above and relinquish all financial records and information to (Enter Name of Incoming Treasurer).
6. Your point of contact for this report is (Enter Outgoing Unit Treasurer's Name and Phone Number).

FRG Treasurer
Signature Block

DISTRIBUTION:

Unit Commander

State Family Readiness Office

Unit Family Readiness Group Lead Volunteer

Incoming FRG Treasurer

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Optional form

EXAMPLE LETTER TO ACKNOWLEDGE DONATIONS

Unit Family Readiness Group Full Name

Unit Address

City, State Zip

Name of Donor (Person, Business, Organization, etc.)

Donor Address

City, State Zip

TO: (Name of individual Donor, Business or Organization Point of Contact):

Regarding your — Donation

of: _____

*(*If cash/check, write the actual amount above. If other than cash, name the item or services provided. Do not indicate dollar value for items or services (the donor can establish value for items or services in consultation with their accountant or an IRS representative.)*

Our _____ Family Readiness Group gratefully acknowledges your contribution. Your contribution will assist us in accomplishing our goal of _____.

Thank you for your valuable assistance.

Sincerely,

(Signature)

FRG Chairperson

(Signature)

FRG Treasurer

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Optional Form **FAMILY READINESS GROUP DAILY ACCOUNTING SHEET**
(USED DURING FUNDRAISING EVENTS)

DATE: _____

ACTIVITY: _____

FUNDRAISING ACTIVITY LOCATION: _____

COMMITTEE VOLUNTEERS:

1. _____

2. _____

3. _____

4. _____

BEGINNING BALANCE FOR THE DATE: \$ _____

TWO VOLUNTEER SIGNATURES VERIFY THE BEGINNING BALANCE:

END OF DAY TOTAL AMOUNT IN CASH DRAWER:..... \$ _____

TWO VOLUNTEER SIGNATURES TO VERIFY END OF DAY TOTAL:

	End of Day Total:	\$ _____
(Deduct)	Beginning Balance:	\$ _____
	Total Income This Day:	\$ _____

**** IF THE FUNDRAISING ACTIVITY IS FOR ONE DAY ONLY, RETURN THE BEGINNING BALANCE AMOUNT ("KITTY") WITH THE TOTAL INCOME FOR THE DAY TO THE TREASURER.**

.....
\$ _____ AMOUNT RECEIVED BY TREASURER FOR DEPOSIT TO THE
FAMILY READINESS GROUP ACCOUNT.

DATE: _____ TREASURER'S SIGNATURE: _____

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Optional Form

FUND PROPERTY RECORD

[illegible]

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EXAMPLE FUND PROPERTY RECORD

47

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Optional Form

Example FRG Fund Account Authorization Letter.

[Unit Letterhead]

Office Symbol

[Date]

ATTENTION: Bank Name
New Business Accounts
Bank Address
City, State ZIP

SUBJECT: Authorization to open a non-interest bearing checking account for the
_____ Family Readiness Group (FRG) Fund
(name of FRG)

Dear New Accounts Manager:

This letter is to authorize the following named individuals to open a checking account:

Type Account: **Non-interest bearing**

In the name of: _____ Family Readiness Group Fund

IRS Employee Identification Number: XXXX-XXXXX

Mailing Address: c/o _____, Address, City, State, ZIP

Authorized signatories:

Name / Title

FRG Treasurer
Alternate Treasurer
Alternate Treasurer

If any questions, contact _____ at XXX-XXX-XXXX. Thank you for your assistance.

Sincerely,

Command's Signature Block

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Written Plan for Excess FRG Funds

FRG Unit Name _____ **Date** _____

Lead Volunteer _____ Treasurer _____

Total Amount of excess over \$1000: _____

Event / Activity	\$ amount of funds	From Date	To Date

Lead Volunteer Signature

Treasurer Signature

Date

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SOUTH DAKOTA NATIONAL GUARD

(Unit)

(Street Address)

(City, State)

SDXX-XXX

(DATE)

MEMORANDUM FOR increased FRG funds.

SUBJECT: Authorization for increased funds over the \$1000 limit.

1. This is to authorize _____ (unit) _____ Family Readiness Group to have increased funds of _____ (\$ amount) _____ in their FRG account. This excess amount is authorized from: _____ (date) _____ to: _____ (date) _____.

2. I reviewed the written plan and approve it.

UNIT COMMANDER

Signature Block

DISTRIBUTION:

1-Unit Family Program File

1-State Family Program Office

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Unit Treasurer

(Required with Treasurers Report)

Checkbook Register Spreadsheet

FRG Treasurer _____

Lead Volunteer _____

Date	Check #	Transaction	Description	Payments/ Fee (-)	Deposits (+)	BALANCE

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(Required with Treasurers Report)

Example Memorandum for Treasurer Report

SDXX-XXX

(DATE)

MEMORANDUM FOR (Enter Unit Designation) FRG Checking Account Report

SUBJECT: Annual or Quarterly Treasurer's Report

2. This reporting period covers the following dates: (Enter date) to (Enter date).
From Date To Date
2. The current balance for this reporting period is (Enter balance).
3. EIN is (Enter Number).
4. (Enter Volunteer Name) and (Enter Volunteer Name) are the two signers on our checking account.
5. Documents that must accompany this report are: Copies of bank statements and the checkbook register spreadsheet.
6. (If your account is over \$1000). Also, attached to this report is the written plan for expenditure of funds over \$1000 and the Excess Funds Memorandum signed by the commander.
7. Your point of contact for this report is (Enter Unit Treasurer's Name and Phone Number).

FRG Treasurer
Signature Block

DISTRIBUTION:
Unit Commander
State Family Readiness Office
Unit Family Readiness Group Lead Volunteer

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Example Memorandum for Treasurer Report if FRG Has No Checking Account Or No Funds in Their FRG Checking Account

SDXX-XXX

(DATE)

MEMORANDUM FOR (Enter Unit Designation) FRG Checking Account Report

SUBJECT: Annual Treasurer's Report

3. This reporting period covers the following dates: (Enter date) to (Enter date).
From Date To Date

2. Currently (Enter Unit Designation) FRG has no Checking Account. **OR**

3. Currently (Enter Unit Designation) FRG has no funds in their Checking Account.

4. Our EIN is (Enter EIN).

5. Your point of contact for this report is (Enter Unit Treasurer's Name and Phone Number).

FRG Treasurer
Signature Block

DISTRIBUTION:

Unit Commander

State Family Readiness Office

Unit Family Readiness Group Lead Volunteer